

## ***APRIL 2001 TAX FACTS***

### **SUMMARY OF GENERAL FUND REVENUES**

	<u>April 2001</u>	Fiscal Year <u>Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$280,828,720	\$1,622,200,031
Percent Change	37.6%	2.7%
<b>Corporate Income Tax</b>		
Net Collections	\$100,414,766	\$452,960,479
Percent Change	(3.0%)	14.2%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$260,585,571	\$2,477,526,670
Change	5.4%	6.3%
<b>Total Big Three Tax Types</b>		
Net Collections	\$641,829,057	\$4,552,687,180
Percent Change	15.7%	5.7%

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<sup>1</sup> *The Office of Economic Research and Analysis has a new phone number. We can now be reached at (602) 542-4641. Although our phone number has changed, our extensions remain the same. Please update your records.*

# TAX FACTS

April 2001

## INDIVIDUAL INCOME TAX

### Individual Income Tax Receipts

	April 2001	April 2000	% Change
Gross Collections	\$338,244,194	\$284,753,180	18.8
Withholding	179,747,852	158,948,372	13.1
Refunds	(204,125,606)	(208,202,335)	(2.0)
Urban Revenue Sharing	(33,037,720)	(31,475,916)	5.0
<b>Net Collections</b>	<b>\$280,828,720</b>	<b>\$204,023,302</b>	<b>37.6</b>
	Fiscal Year Total (00/01)	Fiscal Year Total (99/00)	% Change
Gross Collections	\$663,620,449	\$610,009,478	8.8
Withholding	1,955,758,679	1,854,571,371	5.5
Refunds	(666,801,898)	(570,304,139)	16.9
Urban Revenue Sharing	(330,377,200)	(314,759,158)	5.0
<b>Net Collections</b>	<b>\$1,622,200,031</b>	<b>\$1,579,517,552</b>	<b>2.7</b>

### Federal Retiree Program & Federal Employees Retirement Contribution Program

Due to the steady decline in refunds as a result of these two programs and the recent payout to the law firm of Bonn, Lusher, Padden & Wilkins representing taxpayers in the FERC program, we will no longer report these refunds separate from regular refunds.

### Individual Income Tax Document Count

In calendar year 2000, the following individual income tax returns were filed:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	140EZ	OTHER	TOTAL
#	38,571	1,334,940	74,284	107,508	57	41,476	332,144	15,867	185,561	1	2,130,409
%	1.8	62.7	3.5	5.0	0.0	1.9	15.6	0.7	8.7	0.0	

In calendar year 2001 the number of returns filed, and processed, are as follows:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	140EZ	OTHER	TOTAL
#	15,183	897,613	32,561	64,582	4	15,592	228,165	13,011	118,401	0	1,385,112
%	1.1	64.8	2.4	4.7	0.0	1.1	16.5	0.9	8.5	0.0	

The 1,385,112 returns filed through April 2001 compares to 1,071,992 returns filed during the same period of time in 2000 for an annual increase of 29.2%. This count represents multiple tax years. For tax year 2000 filed in 2001, 1,352,757 returns have been filed, this represents a 29.5% increase from 1999 returns filed in 2000 during the same period of time.

### Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made from taxpayers who have filed for both calendar years to be compared and who have indicated the same marital status on the tax returns for both years. The Department of Revenue has received 946,844 returns in calendar year 2001 for tax year 2000 from filers who also have returns on record from calendar year 1999 with the same marital

status. On average, these filers experienced a 3.5% growth in FAGI and a 1.2% increase in tax liability. More specifically, 33.4% of these filers experienced a decrease in tax liability; on average a decrease of 37.1% with a corresponding average decrease in FAGI of 20.3%. Filers showing an increase in tax liability totaled 520,915 or 55.0%, with an average FAGI increase of 22.8% and an average tax liability increase of 38.5%.

### **Average Individual Income Tax Refund**

Beginning with calendar year 2001 taxpayers that opt to file their returns electronically were given the option to direct deposit their refund. The figures shown below for calendar year 2001 include direct deposits.

	Average	Number
2001 CYTD	\$565.98	1,005,105
2000 CYTD	\$530.04	921,730
% Change	6.8%	9.0%

### **"New" Filers in Calendar Year 2001**

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 2001. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 163,407 "new" returns have been filed thus far in 2001, representing approximately 193,441 persons, not including dependents. The average Federal Adjusted Gross Income for these 163,407 returns is \$16,730, with an average tax liability of \$237. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 17.8% had a married filing joint filing status, 6.9% claimed a 65 And Over Exemption and 36.0% claimed dependents.

### **Individual Income Tax Estimated Payments**

Beginning in 1990, individuals are required to make estimated payments to Arizona if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. The total estimated payments on the 140ES for tax year 1999 was \$344.6 million, for an average of \$1,684. A total additional \$57.2 million in estimated payments was received as refunds on the 1998 tax returns applied to 1999 estimates, for an average of \$1,712. Estimated payments received through April for tax year 2001 were as follows:

4/01	140ES payment	\$25,571,021	Cumulative	\$28,238,488
4/00	140ES payment	\$21,837,824	Cumulative	\$23,455,922
	Percent change	17.1%		20.4%
4/01	Average payment	\$1,087	Cumulative	\$1,061
4/00	Average payment	\$827	Cumulative	\$814
	Percent change	31.4%		30.3%
4/01	Applied refund	\$8,001,408	Cumulative	\$10,860,350
4/00	Applied refund	\$6,653,395	Cumulative	\$7,647,115
	Percent change	20.3%		42.0%
Total 4/01		\$33,572,428	Cumulative	\$39,098,838
Total 4/00		\$28,491,219	Cumulative	\$31,103,037
	Percent change	17.8%		25.7%

### **Withholding**

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from September 1998 through December 1999, \$534,654,558 was received for the fourth quarter of 1998. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2000, which shows a growth rate of 14.2% in withholding payments over the first quarter of 1999. Growth in quarters for which information is still being gathered is as follows:

2 <sup>nd</sup> Quarter 2000	10.7%	1 <sup>st</sup> Quarter 2001	3.3%
3 <sup>rd</sup> Quarter 2000	6.6%	2 <sup>nd</sup> Quarter 2001	4.5%
4 <sup>th</sup> Quarter 2000	5.6%		

The comparisons made above were against the same number of months of collections in the previous year. In other words, the seventh month of information available for the fourth quarter of 2000 was compared against the seventh month of collections for the fourth quarter of 1999. Current choices for withholding are 0%, 10%, 17%, 20%, 22%, 28% or 32% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

### **Property Tax Credits**

Arizona allows a refundable property tax credit if you are age 65 or older or if you received Title 16, SSI payments. Additionally, your household income must be below \$3,751 if you live alone, or \$5,501 if you live with another person, to qualify for this credit. The maximum credit is \$502.

	Number	Amount	Average
Calendar Year 2001	12,619	\$4,027,224	\$319.14
Calendar Year 2000	12,973	\$4,093,667	\$315.55
% Change	(2.7%)	(1.6%)	1.1%

### **Clean Elections**

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. Since the voter approval was not validated by the Federal Elections Commission until mid 1999, the 1998 tax forms did not carry these options. For tax year 1999, filed in 2000 and later, these options are available.

	April 2001	Year to Date
Check Off	\$584,659	\$1,442,238
Voluntary Donation	\$20,090	\$31,684
Number of Returns	111,356	193,859

### **Contributions on the Individual Income Tax Return**

Through April 2001, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	7,084	\$114,228	\$16.12
Child Abuse	8,420	\$136,823	\$16.25
Special Olympics	3,794	\$55,106	\$14.52
Neighbors Helping	2,160	\$28,407	\$13.15
AID to Education	317	\$21,655	\$68.31
Domestic Violence Shelter	5,928	\$91,234	\$15.39
Democratic Party	413	\$8,402	\$20.34
Republican Party	323	\$5,965	\$18.47
Libertarian Party	68	\$1,304	\$19.18
Reform Party	0	\$0	\$0.00
Green Party	104	\$1,322	\$12.71
Natural Law	4	\$19	\$4.75

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	<b>April 2001</b>	<b>April 2000</b>	<b>% Change</b>
Gross Collections	\$104,232,514	\$107,850,739	(3.4)
Refunds	(\$3,817,749)	(\$4,314,275)	(11.5)
<b>Net Collections</b>	<b>\$100,414,766</b>	<b>\$103,536,464</b>	<b>(3.0)</b>

	<b>Fiscal Year Total (00/01)</b>	<b>Fiscal Year Total (99/00)</b>	<b>% Change</b>
Gross Collections	\$572,540,133	\$491,766,191	16.4
Refunds	(\$119,579,655)	(\$94,980,877)	25.9
<b>Net Collections</b>	<b>\$452,960,479</b>	<b>\$396,785,315</b>	<b>14.2</b>

### Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

April 2001	\$55,887,264	Calendar Year Total	\$112,879,929
April 2000	\$54,236,712	Calendar Year Total	\$115,064,874
% Change	3.0%	% Change	(1.9%)

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment, for April 2001 and for the fiscal year.

Size of Payment	Less than \$50,000	\$50,000 up to \$100,000	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,000 up to \$10,000,000	\$10,000,000 and more	Total	% chg
<b>April 2001</b>	406	64	62	14	6	0	552	(1.8)
<b>April 2000</b>	398	77	69	12	6	0	562	
<b>CY 2001</b>	951	113	112	25	10	0	1,211	(1.9)
<b>CY 2000</b>	934	140	126	23	12	0	1,235	

### Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 00/01 by corporate fiscal year. For example, in FY 00/01, 9.7% of the refund dollars paid were for corporate fiscal years ending in 1996 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>95 &amp; Prior</b>	<b>96</b>	<b>97</b>	<b>98</b>	<b>99</b>	<b>00</b>
FY 99/00	5.0%	1.5%	4.4%	62.8%	26.1%	0.3%
<b>Corporate Fiscal Year-End:</b>	<b>96 &amp; Prior</b>	<b>97</b>	<b>98</b>	<b>99</b>	<b>00</b>	<b>01</b>
FY 00/01	9.7%	6.3%	2.8%	69.6%	11.7%	0.1%

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table present information on refunds applied as estimated payments in the most recent month and for the calendar year.

April 2001	\$3,300,559	Calendar Year Total	\$15,056,119
April 2000	<u>\$10,547,486</u>	Calendar Year Total	<u>\$15,402,697</u>
% Change	(68.7%)	% Change	(2.3%)

### **Corporate Income Tax Document Count**

The Arizona Department of Revenue received 98,543 corporate returns showing a fiscal year-end of 1999. The type of return received is indicated below:

	<b>120 X (amended)</b>	<b>120 (regular)</b>	<b>120S (S corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	352	45,142	46,163	342	6,544
%	0.4	45.8	46.8	0.3	6.6

Through April 2001, 35,977 documents have been received for a fiscal year-end of 2000, distributed as follows:

	<b>120 X (amended)</b>	<b>120 (regular)</b>	<b>120S (S corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	36	20,550	8,665	125	6,601
%	0.1	57.1	24.1	0.3	18.3

The figures shown above for the 2000 returns are most meaningful when compared to 1999 returns received during the same period of time in the previous year. Through April 2000, the Arizona Department of Revenue received 27,929 documents with a fiscal year-end of 1999. This represents a 28.8% increase in the number of corporate returns received at this point of time in the calendar year.

### **Urban Revenue Sharing Returned to Cities/Towns**

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed is 15.0% of net income tax collections two years earlier. For example, the money being distributed in Fiscal Year 2000/01 is based on net income tax collections in Fiscal Year 1998/1999. Amounts returned for April 2001 are shown on Table 2, at the end of this report.

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## **TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES**

### **Transaction Privilege, Severance and Use Tax Receipts**

The Arizona transaction privilege and severance tax consists of many categories of tax. These categories include retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non shared. In contrast, contracting is 20% distribution base and 80% non shared. Due to new legislation, mining severance is now 100% distribution base. Use tax is 100% non shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	<b>April 2001</b>	<b>April 2000</b>	<b>% change</b>
Distribution Base	\$111,018,687	\$106,856,594	3.9
Non shared	204,876,384	194,213,888	5.5
Use Tax	17,484,183	16,439,656	6.4
Other Revenues	44,349,158	39,080,983	13.5
<b>Total Collections</b>	<b>\$377,728,411</b>	<b>\$356,591,122</b>	<b>5.9</b>

	<b>Fiscal Year Total (00/01)</b>	<b>Fiscal Year Total (99/00)</b>	<b>% change</b>
Distribution Base	\$1,033,905,419	\$987,150,270	4.7
Non shared	1,954,135,008	1,844,871,749	5.9
Use Tax	168,189,035	146,918,152	14.5
Other Revenues	396,456,130	363,129,254	9.2
<b>Total Collections</b>	<b>\$3,552,685,592</b>	<b>\$3,342,069,425</b>	<b>6.3</b>

### **Distribution of Transaction Privilege, Severance and Use Tax Receipts**

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non shared revenue and use tax is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. "Other" revenues are returned to the administering authority.

	<b>April 2001</b>	<b>April 2000</b>	<b>% change</b>
Retained by State	\$260,585,571	\$247,315,149	5.4
Returned to Counties	45,014,079	43,407,111	3.7
Returned to Cities	27,779,603	26,787,879	3.7
Other	44,349,158	39,080,983	13.5
<b>Total Collections</b>	<b>\$377,728,411</b>	<b>\$356,591,122</b>	<b>5.9</b>

	<b>Fiscal Year Total (00/01)</b>	<b>Fiscal Year Total (99/00)</b>	<b>% change</b>
Retained by State	\$2,477,526,670	\$2,331,040,161	6.3
Returned to Counties	419,695,553	400,647,753	4.8
Returned to Cities	259,007,239	247,252,257	4.8
Other	396,456,131	363,129,254	9.2
<b>Total Collections</b>	<b>\$3,552,685,593</b>	<b>\$3,342,069,425</b>	<b>6.3</b>

### **Transaction Privilege and Severance Tax Collections By Class**

	<b>Tax Rate</b>	<b>April 2001</b>	<b>% Chg</b>	<b>Fiscal Year Total</b>	<b>% Chg</b>
Transporting/Towing	5%	\$332,297	23.0	\$3,692,489	93.6
Non-Metal Mining/Oil & Gas	3.125%	647,858	25.7	5,859,471	18.8
Utilities	5%	20,732,495	10.4	248,693,553	11.4
Communications	5%	11,967,931	12.0	120,148,735	18.5
Railroads/Aircraft	5%	1,093,110	482.3	2,358,633	72.1
Private Car/Pipelines	5%	33,679	45.1	666,812	334.4
Publishing	5%	537,980	(8.3)	5,107,840	9.1
Printing	5%	1,579,999	(3.4)	16,728,983	(3.6)
Restaurants/Bars	5%	28,801,827	0.9	257,766,830	5.3
Amusements	5%	4,301,868	18.0	31,136,913	(0.8)
Commercial Lease	0%	24,945	(99.3)	3,821,180	(73.4)
Rental of Personal Property	5%	15,871,624	(2.6)	150,375,518	6.2
Contracting	3.75% - 5%	47,054,060	3.4	462,838,822	2.8
Feed Wholesale	Repealed	0	N/A	(224)	N/A
Retail	5%	169,230,975	7.6	1,585,032,529	5.8
Advertising	0	0	N/A	0	N/A
Mining Severance*	2.5%	189,446	(66.2)	4,034,190	(63.3)
Timber Severance	\$2.13/\$1.51 per 1000 board ft	(586)	N/A	723	(93.2)
Hotel/Motel	5.5%	12,914,309	3.0	84,719,843	5.5
Membership Camping	5%	8,735	7.2	104,775	62.8
Use/Use Inventory	5%	17,484,182	6.4	168,189,035	14.5
Rental Occupancy Tax	3%	17,102	12.6	116,520	35.7
Agriculture Equipment	0	12,127	N/A	12,127	N/A
Jet Fuel Tax	\$.0305/\$.0105 gal	61,404	(10.9)	4,724,657	11.5

	<b>Tax Rate</b>	<b>April 2001</b>	<b>% Chg</b>	<b>Fiscal Year Total</b>	<b>% Chg</b>
Telecommunications Devices:	1.1				
Telecom. Fund for the Deaf	----	559,880	28.1	4,383,951	6.5
Poison Control Fund	----	207,079	28.1	1,621,461	6.5
911 Excise	1.25%	952,384	35.8	7,277,849	12.3
911 Wireless Service	\$0.10 monthly per activated service	211,130	41.8	1,741,333	43.6
<b>Total</b>		<b>\$335,293,482</b>	<b>5.1</b>	<b>\$3,171,154,548</b>	<b>6.0</b>

\*Beginning with December 1999 the mining severance tax base has changed.

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

### **Transaction Privilege and Severance Tax Taxable Sales By Class<sup>2</sup>**

	<b>April 2001</b>	<b>% Chg</b>	<b>Fiscal Year Total</b>	<b>% Chg</b>
Transporting/Towing	\$6,645,944	23.0	\$73,849,788	93.6
Non-Metal Mining/Oil & Gas	20,731,442	25.7	187,503,079	18.8
Utilities	414,649,895	10.4	4,973,871,052	11.4
Communications	239,358,614	12.0	2,402,974,694	18.5
Railroads/Aircraft	21,862,194	482.3	47,172,656	72.1
Private Car/Pipelines	673,589	45.1	13,336,238	334.4
Publishing	10,759,598	(8.3)	102,156,798	9.1
Printing	31,599,982	(3.4)	334,579,662	(3.6)
Restaurants/Bars	576,036,535	0.9	5,155,336,593	5.3
Amusements	86,037,361	18.0	622,738,261	(0.8)
Commercial Lease	(1,478,594)	N/A	180,650,243	(72.1)
Rental of Personal Property	317,432,485	(2.6)	3,007,510,354	6.2
Contracting	941,081,203	3.4	9,253,968,917	2.7
Feed Wholesale	0	N/A	(47,855)	N/A
Retail	3,384,619,509	7.6	31,700,654,582	5.8
Advertising	0	N/A	0	N/A
Mining Severance*	7,577,855	(66.2)	161,367,616	(63.3)
Timber Severance	(388)	N/A	134	N/A
Hotel/Motel	234,805,627	3.0	1,540,360,780	5.5
Membership Camping	174,691	7.2	2,095,497	62.8
Use/Use Inventory	348,455,572	7.2	3,350,302,876	14.6
Rental Occupancy Tax	570,073	12.6	3,884,015	33.6
Agriculture Equipment	1,212,738	N/A	1,212,738	N/A
<b>Total</b>	<b>\$6,642,805,926</b>	<b>3.5</b>	<b>\$63,115,478,719</b>	<b>5.2</b>

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table, are not elements of calculated taxable income and therefore, are not included in the above table. The Use/Use Inventory category shown above does not include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In April 2001, 19,293,410 gallons of jet fuel were taxed, a 6.7% increase from the 25,462,426 reported for April 2000. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

<sup>2</sup>These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

\*Beginning with December 1999, the mining severance tax base has changed.



### **Accounting Credit**

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of accounting credits claimed in April 2001 was \$1,723,181 a 0.3% increase from the \$1,717,348, claimed in April 2000. Accounting credits claimed-to-date in FY 00/01 equals \$13,529,266 a 2.5% increase from the \$13,199,246 a claimed during the same period in FY 99/00.

### **Taxable Sales by SIC Code Range**

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Fry's might be considered both a grocery store and a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales which do not have a primary retail SIC code.

<b><u>SIC Code</u></b> <b><u>Range</u></b>	<b><u>Description</u></b>	<b><u>April 2001</u></b>	<b><u>April 2000</u></b>	<b><u>% Chg</u></b>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$195,333,845	\$172,926,322	13.0%
5311-5399	general merchandise stores	374,078,084	313,113,965	19.5%
5411-5499	food stores (no food sales)	249,586,370	151,807,748	64.4%
5511-5521	motor vehicle dealers	663,881,908	594,885,814	11.6%
5531-5599	misc. automotive, motorcycle & boat stores	182,495,523	180,736,630	1.0%
5611-5699	apparel & accessory stores	232,248,706	206,905,154	12.2%
5712-5733	furniture, home furnishings & equipment stores	165,212,909	171,462,943	-3.6%
5912-5949	misc. retail stores	206,478,979	221,108,852	-6.6%
<b>TOTAL</b>		<b>\$3,384,619,509</b>	<b>\$3,144,298,818</b>	<b>7.6</b>

<b><u>SIC Code</u></b> <b><u>Range</u></b>	<b><u>Description</u></b>	<b><u>FY 2001</u></b>	<b><u>FY 2000</u></b>	<b><u>% Chg</u></b>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$1,677,132,609	\$1,605,063,209	4.5%
5311-5399	general merchandise stores	3,260,934,687	3,127,781,588	4.3%
5411-5499	food stores (no food sales)	2,503,930,224	2,336,947,401	7.1%
5511-5521	motor vehicle dealers	5,695,100,541	5,266,127,322	8.1%
5531-5599	misc. automotive, motorcycle & boat stores	1,548,576,214	1,531,993,134	1.1%
5611-5699	apparel & accessory stores	1,965,564,787	1,810,500,906	8.6%
5712-5733	furniture, home furnishings & equipment stores	1,725,336,693	1,669,657,048	3.3%
5912-5949	misc. retail stores	2,226,023,744	2,232,549,645	-0.3%
<b>TOTAL</b>		<b>\$31,700,653,782</b>	<b>\$29,976,552,779</b>	<b>5.8</b>

### **Transaction Privilege and Severance Tax Returned to Counties**

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for April 2001 is shown in the County Share column.

	<b>Dist. Base Collections</b>	<b>County Share</b>	<b>% of Total</b>	<b>FYTD County Share</b>	<b>% Chg</b>
Apache	\$160,459	\$349,034	0.8	\$3,777,753	(21.0)
Cochise	1,502,763	848,613	1.9	7,982,786	4.9
Coconino	2,249,382	1,112,397	2.5	11,570,139	1.2
Gila	795,057	383,484	0.9	3,719,237	14.4
Graham	322,706	210,778	0.5	2,047,830	2.5
Greenlee	171,197	232,678	0.5	2,535,167	(2.9)
La Paz	150,404	112,329	0.2	1,235,709	(0.2)
Maricopa	77,258,186	29,023,001	64.5	266,658,114	5.6
Mohave	2,383,985	1,114,554	2.5	10,744,989	0.6
Navajo	1,217,399	648,263	1.4	6,589,502	2.5
Pima	16,797,979	7,075,526	15.7	66,138,799	4.8
Pinal	1,963,682	1,098,052	2.4	10,379,076	8.4
Santa Cruz	686,340	303,364	0.7	2,770,876	5.8
Yavapai	2,851,671	1,414,271	3.1	13,720,761	2.7
Yuma	2,507,478	1,087,736	2.4	9,824,816	3.8
<b>Total</b>	<b>\$111,018,687</b>	<b>\$45,014,079</b>		<b>\$419,695,553</b>	<b>4.8</b>

### **Transaction Privilege and Severance Tax Returned to Cities/Towns**

The portion of transaction privilege and severance tax returned to each incorporated city or town for April 2001 is shown on Table 3, attached to this report.

### **County Tax Collections**

The following county-imposed tax collections were received by the Department of Revenue during April 2001 and returned to the counties. County taxes in all but Coconino County are imposed at 10% of the state transaction privilege tax rate. Coconino's Excise Tax is 10% of the state rate, and its Jail Tax is 6% of the state rate. The stadium tax was imposed at 5% of the state rate. This rate completed its run in December 1997. Collections received now should be for prior periods. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

	<b>Road Tax</b>	<b>Excise Tax</b>	<b>Jail Tax</b>	<b>Rental Car Surcharge</b>	<b>Stadium Tax</b>	<b>RV Surcharge</b>	<b>Hospital Tax</b>	<b>Capitol Projects</b>	<b>Tourism Authority</b>
Apache		\$52,551							
Cochise		\$443,209							
Coconino		\$622,780	\$373,694						
Gila	\$229,977	\$271,385					\$37,697		
Graham		\$94,792							
Greenlee		\$58,592							
La Paz		\$44,848	\$44,865						
Maricopa	\$23,076,480		\$8,552,520	\$630,920	\$7,931				\$2,215,990
Mohave		\$343,948							
Navajo		\$353,056							
Pima				\$159,717		\$20,352			
Pinal	\$599,506	\$583,712							
Santa Cruz		\$192,222							
Yavapai		\$849,008	\$337,263						
Yuma		\$702,464	\$701,519					\$692,970	

## OTHER TAXES

### **Luxury Taxes**

The following revenues were received from luxury taxes in April 2001. The table compares the receipts to April 2000 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	<b>April 2001</b>	<b>April 2000</b>	<b>% Change</b>
Spirituos	\$1,857,155	\$1,791,824	3.6
Vinous	928,355	745,220	24.6
Malt	2,022,547	1,920,103	5.3
Cigarette	14,321,137	15,021,848	(4.7)
Other Tobacco	279,346	295,677	(5.5)
Tobacco Licenses	50	100	(50.0)
<b>Total</b>	<b>\$19,408,591</b>	<b>\$19,774,771</b>	<b>(1.9)</b>

	<b>Fiscal Year Total (00/01)</b>	<b>Fiscal Year Total (99/00)</b>	<b>% Change</b>
Spirituos	\$17,848,259	\$17,169,501	4.0
Vinous	7,241,075	7,649,844	(5.3)
Malt	17,896,209	17,597,212	1.7
Cigarette*	128,347,688	130,191,011	(1.4)
Other Tobacco	2,782,228	3,036,610	(8.4)
Tobacco Licenses	5,300	6,975	(24.0)
<b>Total</b>	<b>\$174,120,759</b>	<b>\$175,651,154</b>	<b>(0.9)</b>

\*Through April 2001, \$386,100 of Cigarette and Tobacco tax collections has been allocated for administrative expenses and is not reflected in fiscal year collections.

### **General Fund revenues from luxury taxes:**

	<b>April 2001</b>	<b>FY (00/01)</b>
Spirituos	\$1,300,008	\$12,493,781
Vinous	231,636	1,806,037
Malt	505,637	4,474,051
Cigarette	3,898,637	35,493,785
Other Tobacco	43,299	431,245
Tobacco Licenses	50	5,300
<b>Total</b>	<b>\$5,979,267</b>	<b>\$54,704,200</b>

### **Other dedicated revenues from luxury taxes:**

	<b>April 2001</b>	<b>FY (00/01)</b>
Correction Fund revenues	\$2,376,605	\$20,997,797
Health Care Fund revenues	10,127,920	90,336,923
Wine Promotional Fund revenues	1,811	16,923
Drug Treatment & Education Fund revenues	660,837	5,771,043
Corrections Revolving Fund revenues	262,151	2,293,873

**Estate Tax**

	April 2001	\$3,608,018	Fiscal year To Date	\$61,909,359
	April 2000	<u>\$4,857,300</u>	Fiscal year To Date	<u>\$69,052,284</u>
% Change		(25.7%)	% Change	(10.3%)

**Private Car**

	April 2001	\$0	Fiscal year To Date	\$1,349,685
	April 2000	<u>\$0</u>	Fiscal year To Date	<u>\$1,476,728</u>
% Change		N/A	% Change	(8.6%)

**Bingo**

	April 2001	\$88,558	Fiscal year To Date	\$562,952
	April 2000	<u>\$73,689</u>	Fiscal year To Date	<u>\$565,005</u>
% Change		20.2%	% Change	(0.4%)

**Unclaimed Property**

	April 2001	\$574,512	Fiscal year To Date	\$18,433,470
	April 2000	<u>\$340,142</u>	Fiscal year To Date	<u>\$17,581,479</u>
% Change		69.0%	% Change	4.9%

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

**TABLE 1**  
**“New” Returns Filed in 2001 for Tax Year 2000**  
**Through April 2001**

Federal Adjusted Gross Income Bracket	Number of Returns	% of Total	Average FAGI	Average Tax Due	CHARACTERISTICS OF TAXPAYERS					
					% Married Joint	% Single	% Unmarried Head	% Married Separate	% Over 65	% With Dependents
negative FAGI	640	0.4%	-\$17,291	\$1	21.1%	70.9%	5.5%	2.5%	18.8%	11.5%
<b>\$0-\$5,000</b>	<b>38,931</b>	<b>23.8%</b>	<b>\$2,812</b>	<b>\$1</b>	<b>3.0%</b>	<b>86.1%</b>	<b>10.3%</b>	<b>0.7%</b>	<b>2.7%</b>	<b>13.9%</b>
\$5,000-\$10,000	38,642	23.6%	\$7,339	\$27	7.0%	69.0%	23.0%	1.0%	6.1%	30.6%
<b>\$10,000-\$15,000</b>	<b>25,332</b>	<b>15.5%</b>	<b>\$12,373</b>	<b>\$80</b>	<b>15.5%</b>	<b>46.6%</b>	<b>36.6%</b>	<b>1.3%</b>	<b>9.3%</b>	<b>48.0%</b>
\$15,000-\$20,000	18,609	11.4%	\$17,306	\$154	23.7%	38.3%	36.3%	1.7%	10.5%	51.2%
<b>\$20,000-\$25,000</b>	<b>11,382</b>	<b>7.0%</b>	<b>\$22,320</b>	<b>\$275</b>	<b>25.8%</b>	<b>38.5%</b>	<b>33.4%</b>	<b>2.4%</b>	<b>7.6%</b>	<b>51.6%</b>
\$25,000-\$30,000	7,350	4.5%	\$27,346	\$409	28.9%	40.8%	26.9%	3.4%	6.9%	47.9%
<b>\$30,000-\$40,000</b>	<b>8,702</b>	<b>5.3%</b>	<b>\$34,454</b>	<b>\$584</b>	<b>36.6%</b>	<b>38.6%</b>	<b>21.5%</b>	<b>3.3%</b>	<b>7.5%</b>	<b>45.3%</b>
\$40,000-\$50,000	4,784	2.9%	\$44,611	\$821	46.7%	34.2%	16.6%	2.6%	9.1%	46.0%
<b>\$50,000-\$75,000</b>	<b>5,679</b>	<b>3.5%</b>	<b>\$60,165</b>	<b>\$1,199</b>	<b>63.3%</b>	<b>24.0%</b>	<b>10.9%</b>	<b>1.7%</b>	<b>10.3%</b>	<b>47.2%</b>
\$75,000-\$100,000	1,850	1.1%	\$85,277	\$1,877	75.3%	16.9%	6.8%	1.0%	11.2%	46.8%
<b>\$100,000-\$200,000</b>	<b>1,277</b>	<b>0.8%</b>	<b>\$130,250</b>	<b>\$3,423</b>	<b>77.2%</b>	<b>16.3%</b>	<b>5.4%</b>	<b>1.2%</b>	<b>14.5%</b>	<b>46.0%</b>
\$200,000-\$500,000	207	0.1%	\$265,420	\$8,859	75.4%	17.9%	4.8%	1.9%	16.9%	42.0%
<b>\$500,000-\$1,000,000</b>	<b>22</b>	<b>0.0%</b>	<b>\$662,120</b>	<b>\$25,018</b>	<b>63.6%</b>	<b>18.2%</b>	<b>9.1%</b>	<b>9.1%</b>	<b>27.3%</b>	<b>22.7%</b>
\$1,000,000 and over	*	*	*	*	*	*	*	*	*	*
<b>Total</b>	<b>163,407</b>		<b>\$16,730</b>	<b>\$237</b>	<b>17.8%</b>	<b>57.4%</b>	<b>23.4%</b>	<b>1.4%</b>	<b>6.9%</b>	<b>36.0%</b>

\*An asterisked line indicates that the information cannot be released due to confidentiality laws.

**NEW RETURNS FILED IN 2000 FOR TAX YEAR 1999**

<b>Total</b>	<b>223,341</b>		<b>\$18,902</b>	<b>\$336</b>	<b>18.9%</b>	<b>60.2%</b>	<b>18.5%</b>	<b>2.4%</b>	<b>7.5%</b>	<b>30.2%</b>
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“NEW” Returns means that there was no return filed by the taxpayer in the previous filing year. This may or may not mean the filer is new to the state.

**TABLE 2**  
**Urban Revenue Sharing Returned to Cities/Towns**  
**April 2001**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$1,629,993	168,176
Eagar	\$43,760	4,515	Surprise	104,065	10,737
Springerville	18,609	1,920	Tempe	1,490,862	153,821
St. Johns	32,566	3,360	Tolleson	42,995	4,436
<b><u>Cochise County</u></b>			Wickenburg	46,183	4,765
Benson	\$39,883	4,115	Youngtown	26,111	2,694
Bisbee	62,999	6,500	<b><u>Mohave County</u></b>		
Douglas	143,250	14,780	Bullhead City	\$261,107	26,940
Huachuca City	18,803	1,940	Colorado City	30,918	3,190
Sierra Vista	366,510	37,815	Kingman	162,528	16,769
Tombstone	13,618	1,405	Lake Havasu City	351,681	36,285
Willcox	34,242	3,533	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$49,139	5,070
Flagstaff	\$528,030	54,480	Pinetop-Lakeside	31,994	3,301
Fredonia	12,115	1,250	Show Low	67,729	6,988
Page	77,053	7,950	Snowflake	39,932	4,120
Williams	26,072	2,690	Taylor	25,733	2,655
<b><u>Gila County</u></b>			Winslow	104,482	10,780
Globe	\$68,407	7,058	<b><u>Pima County</u></b>		
Hayden	8,820	910	Marana	\$59,258	6,114
Miami	19,772	2,040	Oro Valley	190,519	19,657
Payson	106,653	11,004	Sahuarita	22,399	2,311
Winkelman	6,552	676	South Tucson	52,842	5,452
<b><u>Graham County</u></b>			Tucson	4,301,614	443,823
Pima	\$17,931	1,850	<b><u>Pinal County</u></b>		
Safford	85,030	8,773	Apache Junction	\$189,240	19,525
Thatcher	38,352	3,957	Casa Grande	202,373	20,880
<b><u>Greenlee County</u></b>			Coolidge	68,378	7,055
Clifton	\$29,028	2,995	Eloy	86,406	8,915
Duncan	7,124	735	Florence	110,394	11,390
<b><u>La Paz County</u></b>			Kearny	23,794	2,455
Parker	\$28,592	2,950	Mammoth	18,997	1,960
Quartzsite	19,433	2,005	Superior	33,777	3,485
<b><u>Maricopa County</u></b>			<b><u>Santa Cruz County</u></b>		
Avondale	\$220,701	22,771	Nogales	\$200,192	20,655
Buckeye	47,075	4,857	Patagonia	9,159	945
Carefree	22,156	2,286	<b><u>Yavapai County</u></b>		
Cave Creek	29,813	3,076	Camp Verde	\$72,352	7,465
Chandler	1,282,858	132,360	Chino Valley	60,848	6,278
El Mirage	55,643	5,741	Clarkdale	25,200	2,600
Fountain Hills	137,106	14,146	Cottonwood	63,435	6,545
Gila Bend	16,932	1,747	Jerome	4,458	460
Gilbert	575,115	59,338	Prescott	301,291	31,086
Glendale	1,769,938	182,615	Prescott Valley	155,492	16,043
Goodyear	89,653	9,250	Sedona	86,202	8,894
Guadalupe	52,900	5,458	<b><u>Yuma County</u></b>		
Litchfield Park	36,239	3,739	San Luis	\$77,789	8,026
Mesa	3,277,092	338,117	Somerton	56,447	5,824
Paradise Valley	120,648	12,448	Wellton	10,913	1,126
Peoria	722,698	74,565	Yuma	608,592	62,792
Phoenix	11,140,362	1,149,417	<b>TOTAL</b>	<b>\$33,037,720</b>	<b>3,408,697</b>
Queen Creek	29,774	3,072			

**TABLE 3**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**April 2001**

City	Distribution	Population	City	Distribution	Population
<b><u>Apache County</u></b>			Scottsdale	\$1,370,571	168,176
Eagar	\$36,796	4,515	Surprise	87,503	10,737
Springerville	15,647	1,920	Tempe	1,253,583	153,821
St. Johns	27,383	3,360	Tolleson	36,152	4,436
<b><u>Cochise County</u></b>			Wickenburg	38,833	4,765
Benson	\$33,536	4,115	Youngtown	21,955	2,694
Bisbee	52,973	6,500	<b><u>Mohave County</u></b>		
Douglas	120,452	14,780	Bullhead City	\$219,551	26,940
Huachuca City	15,810	1,940	Colorado City	25,997	3,190
Sierra Vista	308,178	37,815	Kingman	136,661	16,769
Tombstone	11,450	1,405	Lake Havasu City	295,709	36,285
Willcox	28,793	3,533	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$41,319	5,070
Flagstaff	\$443,992	54,480	Pinetop/Lakeside	26,902	3,301
Fredonia	10,187	1,250	Show Low	56,950	6,988
Page	64,790	7,950	Snowflake	33,576	4,120
Williams	21,922	2,690	Taylor	21,637	2,655
<b><u>Gila County</u></b>			Winslow	87,853	10,780
Globe	\$57,520	7,058	<b><u>Pima County</u></b>		
Hayden	7,416	910	Marana	\$49,827	6,114
Miami	16,625	2,040	Oro Valley	160,197	19,657
Payson	89,678	11,004	Sahuarita	18,834	2,311
Winkelman	5,509	676	South Tucson	44,432	5,452
<b><u>Graham County</u></b>			Tucson	3,616,991	443,823
Pima	\$15,077	1,850	<b><u>Pinal County</u></b>		
Safford	71,497	8,773	Apache Junction	\$159,121	19,525
Thatcher	32,248	3,957	Casa Grande	170,164	20,880
<b><u>Greenlee County</u></b>			Coolidge	57,496	7,055
Clifton	\$24,408	2,995	Eloy	72,654	8,915
Duncan	5,990	735	Florence	92,824	11,390
<b><u>La Paz County</u></b>			Kearny	20,007	2,455
Parker	\$24,041	2,950	Mammoth	15,973	1,960
Quartzsite	16,340	2,005	Superior	28,401	3,485
<b><u>Maricopa County</u></b>			<b><u>Santa Cruz County</u></b>		
Avondale	\$185,575	22,771	Nogales	\$168,331	20,655
Buckeye	39,583	4,857	Patagonia	7,701	945
Carefree	18,630	2,286	<b><u>Yavapai County</u></b>		
Cave Creek	25,068	3,076	Camp Verde	\$60,837	7,465
Chandler	1,078,684	132,360	Chino Valley	51,163	6,278
El Mirage	46,787	5,741	Clarkdale	21,189	2,600
Fountain Hills	115,285	14,146	Cottonwood	53,339	6,545
Gila Bend	14,237	1,747	Jerome	3,749	460
Gilbert	483,582	59,338	Prescott	253,339	31,086
Glendale	1,488,244	182,615	Prescott Valley	130,744	16,043
Goodyear	75,384	9,250	Sedona	72,483	8,894
Guadalupe	44,481	5,458	<b><u>Yuma County</u></b>		
Litchfield Park	30,471	3,739	San Luis	\$65,409	8,026
Mesa	2,755,527	338,117	Somerton	47,463	5,824
Paradise Valley	101,447	12,448	Wellton	9,176	1,126
Peoria	607,677	74,565	Yuma	511,731	62,792
Phoenix	9,367,318	1,149,417	<b>TOTAL</b>	\$27,779,603	3,408,697
Queen Creek	25,036	3,072			

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